

2021

**CERTIFICATE**

To the Clerk of Cowley, State of Kansas

We, the undersigned, officers of

**City of Cambridge**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2021; and  
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>		Page No.		
Computation to Determine Limit : 2021		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	26,115	3,936 12.475
Debt Service	10-113			
Library	12-1220			
Special Liability			420	434 1.376
Special Highway			7,000	
Water Fund			24,552	
Sewer Fund	11		5,785	
Solid Waste Fund	11		8,132	
Capital Maintenance	12			
Recreation Fund	12		1,000	
<b>Totals</b>		XXXXXX	73,004	4,370
Budget Summary		0		County Clerk's Use Only
Neighborhood Revitalization				315,534
				Nov 1, 2020 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)  
Does the City Need to Hold an Election?

9,057  
NO

Assisted by:

Address:

Email:

Date Attested: Oct 29 2020

County Clerk

Governing Body

Mike Womack ML Womack  
Terry Fouch Terry Fouch  
Jean Redford Jean Redford  
Kathryn Williams Kathryn Williams

**Computation to Determine Limit for 2021**

		<b>Amount of Levy</b>	
1. Total tax levy amount in 2020 budget		+ \$	<u>4,931</u>
2. Library levy in 2020 budget		- \$	<u>          </u>
Other tax entity levy in 2020 budget		- \$	<u>          </u>
3. Net tax levy		\$	<u>4,931</u>
<b>Percentage Adjustments</b>			
4. New improvements, remodeling and renovations for 2020 :	+		<u>102</u>
5. Increase in personal property for 2020 :			
5a. Personal property 2020	+	<u>8,648</u>	
5b. Personal property 2019	-	<u>0</u>	
5c. Increase in personal property (5a minus 5b)	+	<u>8,648</u>	
			(Use Only if > 0)
6. Valuation of annexed territory for 2020 :			
6a. Real estate	+	<u>12,500</u>	
6b. State assessed	+	<u>77,834</u>	
6c. New improvements	+	<u>3,813</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	<u>94,147</u>	
7. Valuation of property that has changed in use during 2020 :	+	<u>0</u>	
8. Expiration of property tax abatements	+	<u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	<u>          </u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)			<u>102,897</u>
11. Total estimated valuation July 1, 2020		<u>228,589</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)			<u>0.8186</u>
13. Percentage adjustment increase (12 times 3)	+ \$		<u>4,037</u>
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)			<u>1.80%</u>
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$		<u>89</u>
16. Total Percentage Adjustments	\$		<u>4,126</u>

**Revenue Adjustments**

17. Property tax revenues for debt service in 2021 budget:	+	<u>0</u>
Property tax revenues for debt service in 2020 budget:	-	<u>0</u>
Increased property tax revenues spent on debt service		<u>0</u>

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	_____
Property tax revenues spent for public building commission and lease payments in the 2020 budget: Increase property tax revenues spent on public building commission and lease payments		-	_____ 0
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	_____
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	_____
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	_____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	_____
23. Law enforcement expenses - 2021 budget:		+	_____
Law enforcement expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		_____ 0
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	_____ 0
24. Fire protection expenses - 2021 budget:		+	_____
Fire protection expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		_____ 0
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)		+	_____ 0
25. Emergency medical expenses - 2021 budget:		+	_____
Emergency medical expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		_____ 0
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	_____ 0
26. Total Revenue Adjustments			_____ 0
<b>Levies on Behalf of Another Political or Governmental Subdivision</b>			
27. Library Levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision		+	_____ 0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+	_____
30. Total Computed Tax Levy			_____ 9,057

**Other Tax Levy Limitation Tests****Property Decline Test**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

<b>Exemption from Election Requirement</b>	<b>#DIV/0!</b>
--	----------------

"

**Lost Valuation Test**

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	89
----------------	----

2021 Mill Rate (Less Mills for other Governmental Units)

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	<hr/> 89

<b>Exemption from Election Requirement</b>	<b>Yes</b>
--	------------

City of Cambridge

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,931	2,215	37	39	0	0
Debt Service						
Library						
Special Liability						
TOTAL	4,931	2,215	37	39	0	0

County Treas Motor Vehicle Estimate 2,215

County Treas Recreational Vehicle Estimate 37

County Treas 16/20M Vehicle Estimate 39

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.44919

Recreational Vehicle Factor 0.00749

16/20 Vehicle Factor 0.00799

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Cambridge

2021

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2019</b>	<b>Current Amount for 2020</b>	<b>Proposed Amount for 2021</b>	<b>Transfers Authorized by Statute</b>
Water fund	General Fund	1,500	1,500	1,500	
	<b>Totals</b>	1,500	1,500	1,500	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	1,500	1,500	1,500	

\*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
KDHE	4/13/2020			0	0						
USDA	7/1/2020				0						
<b>Total G.O. Bonds</b>					0			0	0	0	0
Revenue Bonds:											
<b>Total Revenue Bonds</b>					0			0	0	0	0
Other:											
<b>Total Other</b>					0			0	0	0	0
<b>Total Indebtedness</b>					0			0	0	0	0

City of Cambridge

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	26,540	24,286	14,176
Receipts:			
Ad Valorem Tax	5,000	4,931	xxxxxxxxxxxxxxxx
Delinquent Tax	2,557	257	
Motor Vehicle Tax	1,794	1,800	2,215
Recreational Vehicle Tax	49	58	37
16/20M Vehicle Tax	49	40	39
Commercial Vehicle Tax			0
Watercraft Tax	533	550	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax			
Franchise Tax	3,900	3,850	3,900
Licenses			
Building Permits			
State of Kansas	500	500	500
Transfer from Water	1,500	1,500	1,500
In Lieu of Tax (IRB)			
Interest on Idle Funds	129	129	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>16,011</b>	<b>13,615</b>	<b>8,191</b>
<b>Resources Available:</b>	<b>42,551</b>	<b>37,901</b>	<b>22,367</b>
Expenditures:			
Salaries & Wages	2,525	2,525	2,525
Employee Benefits			
Mowing	3,000	3,500	3,900
Utilities	3,900	4,150	4,120
Office Supplies	400	500	500
Insurance	2,250	2,250	2,250
Street Lights	4,150	4,150	4,120
Training and Supplies	940	700	750
Misc	200	150	150
Printing	250	800	800
Capital Improvements	650	5,000	7,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>18,265</b>	<b>23,725</b>	<b>26,115</b>
Unencumbered Cash Balance Dec 31	24,286	14,176	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	26,000	32,700	26,115
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			26,115
Tax Required			3,748
Delinquent Comp Rate: 5.0%			188
Amount of 2020 Ad Valorem Tax			<b>3,936</b>

CPA Summary



City of Cambridge

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Special Liability	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	330	297	7
Receipts:			
Ad Valorem Tax	243	0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	17	18	
Motor Vehicle Tax	110	110	
Recreational Vehicle Tax	2	2	
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>372</b>	<b>130</b>	<b>0</b>
<b>Resources Available:</b>	<b>702</b>	<b>427</b>	<b>7</b>
Expenditures:			
Liability Insurance	405	420	420
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>405</b>	<b>420</b>	<b>420</b>
Unencumbered Cash Balance Dec 31	297	7	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	405	500	420
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			420
Tax Required			413
Delinquent Comp Rate: 5.0%			21
Amount of 2020 Ad Valorem Tax			434

Adopted Budget

0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 5.0%			0
Amount of 2020 Ad Valorem Tax			0

CPA Summary

City of Cambridge

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	31,187	24,187	17,187
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>31,187</b>	<b>24,187</b>	<b>17,187</b>
Expenditures:			
Street Repair and Maint	7,000	7,000	7,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
Unencumbered Cash Balance Dec 31	24,187	17,187	10,187
2019/2020/2021 Budget Authority Amount	30,480	26,300	7,000

Adopted Budget <b>Water Fund</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	10,991	6,538	2,786
Receipts:			
Charges to Customers	34,980	36,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>34,980</b>	<b>36,000</b>	<b>40,000</b>
<b>Resources Available:</b>	<b>45,971</b>	<b>42,538</b>	<b>42,786</b>
Expenditures:			
Salary and Wages	9,852	9,852	9,852
Office supplies	545	600	600
Utilities	336	400	400
Water Purchases	16,800	17,000	1,800
Protection Fee	400	400	400
Maintenance and Operations	10,000	10,000	10,000
Transfer to General	1,500	1,500	1,500
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>39,433</b>	<b>39,752</b>	<b>24,552</b>
Unencumbered Cash Balance Dec 31	6,538	2,786	18,234
2019/2020/2021 Budget Authority Amount	62,900	62,500	24,552

CPA Summary

City of Cambridge

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer Fund</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	13,997	14,387	14,802
Receipts:			
Charges to Customers	6,000	6,200	6,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>6,000</b>	<b>6,200</b>	<b>6,500</b>
<b>Resources Available:</b>	<b>19,997</b>	<b>20,587</b>	<b>21,302</b>
Expenditures:			
Salary and Wages	4,825	5,000	5,000
Permit	185	185	185
Mowing	600	600	600
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>5,610</b>	<b>5,785</b>	<b>5,785</b>
Unencumbered Cash Balance Dec 31	14,387	14,802	15,517
2019/2020/2021 Budget Authority Amount	16,500	15,600	5,785

Adopted Budget <b>Solid Waste Fund</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	8,995	15,363	28,370
Receipts:			
Charges to Customers	14,500	13,007	8,132
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>14,500</b>	<b>13,007</b>	<b>8,132</b>
<b>Resources Available:</b>	<b>23,495</b>	<b>28,370</b>	<b>36,502</b>
Expenditures:			
Contract Service	8,132	0	8,132
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>8,132</b>	<b>0</b>	<b>8,132</b>
Unencumbered Cash Balance Dec 31	15,363	28,370	28,370
2019/2020/2021 Budget Authority Amount	29,000	1,500	8,132

CPA Summary

City of Cambridge

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Capital Maintenance</b>	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	13,819	13,906	13,996
Receipts:			
Interest on Idle Funds	87	90	90
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	87	90	90
<b>Resources Available:</b>	13,906	13,996	14,086
Expenditures:			
Salaries & Wages	0	0	
Employee Benefits	0	0	
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	13,906	13,996	14,086
2019/2020/2021 Budget Authority Amount	65,000	10,600	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Recreation Fund</b>	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	6,500	6,000	5,500
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	6,500	6,000	5,500
Expenditures:			
New Equipment	500	500	1,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	500	500	1,000
Unencumbered Cash Balance Dec 31	6,000	5,500	4,500
2019/2020/2021 Budget Authority Amount	0	5,000	1,000

**See Tab A**

CPA Summary

2021

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Cambridge**

will meet on 8/10/2020 at 7:00 PM at Stockman's Café for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at 110 Pearl St and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	18,265		23,725	18.115	26,115	3,936	17.217
Debt Service							
Library							
Special Liability	405		420		420	434	1.899
				0.585			
Special Highway	7,000		7,000		7,000		
Water Fund	39,433		39,752		24,552		
Sewer Fund	5,610		5,785		5,785		
Solid Waste Fund	8,132				8,132		
Capital Maintenance							
Recreation Fund	500		500		1,000		
Totals	79,345	0.000	77,182	18.700	73,004	4,370	19.116
Less: Transfers	1,500		1,500		1,500		
Net Expenditure	77,845		75,682		71,504		
Total Tax Levied	0		4,931		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	0		250		228,589		

**Outstanding Indebtedness,**

	2018	2019	2020
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills

**City of Cambridge**

City Official Title: City Clerk